



**STELLENBOSCH**

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

# **MONTHLY BUDGET MONITORING REPORT**

## **AUGUST 2021**



## QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for August 2021 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of August 2021.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature \_\_\_\_\_

A handwritten signature in black ink, appearing to read 'G. Mettler', is written over a horizontal line. The signature is cursive and somewhat stylized.

Date: 14 September 2021

**Table of Contents**

1. Recommendations ..... 4

2. Executive Summary ..... 5

3. Operating Revenue .....10

4. Operating Expenditure .....14

5. Capital Expenditure .....18

6. Supporting Documentation .....28

Debtors Age Analysis .....28

Creditors Age Analysis .....28

7 Investments .....29

8 Borrowings .....31

9 Allocations and grant receipts and expenditure ..... 32

10 Employee Benefits ..... 36

11 Councillor Allowances and Employee Benefits.....37

12 Projections for the rest of the Financial Year.....39

## **1. Recommendations**

These recommendations are linked to the responsibilities of the Mayor under Section 54 of the MFMA.

- (a) That the content of the monthly budget statement and supporting documentation be noted.

## 2. Executive Summary

### 2.1 Introduction

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

**It should be noted that the C schedule and related monthly data string does not align to the operating expenditure transactional detail encapsulated in the financial system. The matter has been reported to the system vendor and a re-submission will be done as soon as the alignment issues have been addressed. Differences will therefore be noted between the tables in this S71 Monthly Budget Monitoring Report and the C schedule data encapsulated therein.**

### 2.2 Summary of 2021/22 budget progress / implementation

The following table summarises the overall position of the capital and operating budgets.

<b>Detail</b>	<b>Capital Expenditure</b>	<b>Operating Expenditure</b>	<b>Operating Revenue</b> (excluding capital transfers and contributions)
Original Budget	406 053 915	2 017 490 424	2 020 050 868
Adjustment Budget	471 680 164	2 017 490 424	2 020 050 868
Plan to Date (SDBIP)	61 176 723	165 423 729	358 806 375
<b>Actual</b>	<b>3 835 129</b>	<b>179 526 427</b>	<b>398 058 923</b>
Variance to SDBIP	(57 341 594)	14 102 698	39 252 548
Year to date % Variance to SDBIP	<b>-93.73%</b>	<b>8.53%</b>	<b>10.94%</b>

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M02 August

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	394 484	423 633	423 633	27 315	130 736	75 899	54 837	72%	423 633
Service charges	932 616	1 156 097	1 156 097	84 124	190 802	177 405	13 397	8%	1 156 097
Investment revenue	19 515	13 200	13 200	1 466	1 563	4 711	(3 147)	-67%	13 200
Transfers and subsidies	194 790	204 313	204 313	537	66 010	67 053	(1 042)	-2%	204 313
Other own revenue	172 662	222 808	222 808	4 786	8 947	33 738	(24 791)	-73%	222 808
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 714 067</b>	<b>2 020 051</b>	<b>2 020 051</b>	<b>118 228</b>	<b>398 059</b>	<b>358 806</b>	<b>39 253</b>	<b>11%</b>	<b>2 020 051</b>
Employee costs	558 718	607 458	607 458	37 864	77 459	81 324	(3 865)	-5%	607 458
Remuneration of Councilors	18 411	21 978	21 978	1 541	3 082	3 704	(622)	-17%	21 978
Depreciation & asset impairment	189 752	211 541	211 541	-	-	-	-	-	211 541
Finance charges	37 635	43 842	43 842	-	-	-	-	-	43 842
Materials and bulk purchases	488 853	577 332	577 092	65 303	65 881	48 449	17 433	36%	577 092
Transfers and subsidies	11 010	13 600	13 606	3 571	3 571	2 158	1 413	65%	13 606
Other expenditure	506 387	541 739	541 973	14 721	30 870	25 063	5 807	23%	541 973
<b>Total Expenditure</b>	<b>1 810 765</b>	<b>2 017 490</b>	<b>2 017 490</b>	<b>123 000</b>	<b>180 863</b>	<b>160 698</b>	<b>20 165</b>	<b>13%</b>	<b>2 017 490</b>
<b>Surplus/(Deficit)</b>	<b>(96 697)</b>	<b>2 560</b>	<b>2 560</b>	<b>(4 772)</b>	<b>217 196</b>	<b>198 108</b>	<b>19 088</b>	<b>10%</b>	<b>2 560</b>
Transfers and subsidies - capital (monetary allocations)	69 847	105 554	109 594	803	803	13 926	(13 123)	-94%	109 594
Contributions & Contributed assets	13 798	-	-	429	2 307	-	2 307	#DIV/0!	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(13 052)</b>	<b>108 114</b>	<b>112 155</b>	<b>(3 540)</b>	<b>220 306</b>	<b>212 033</b>	<b>8 272</b>	<b>4%</b>	<b>112 155</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(13 052)</b>	<b>108 114</b>	<b>112 155</b>	<b>(3 540)</b>	<b>220 306</b>	<b>212 033</b>	<b>8 272</b>	<b>4%</b>	<b>112 155</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>392 412</b>	<b>406 054</b>	<b>471 680</b>	<b>3 219</b>	<b>3 835</b>	<b>60 760</b>	<b>(56 925)</b>	<b>-94%</b>	<b>471 680</b>
Capital transfers recognised	10 933	105 554	109 594	301	803	16 211	(15 408)	-95%	109 594
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	141 384	144 000	152 862	-	46	21 930	(21 884)	-100%	152 862
Internally generated funds	237 901	156 500	209 224	2 917	2 986	22 619	(19 633)	-87%	209 224
<b>Total sources of capital funds</b>	<b>390 219</b>	<b>406 054</b>	<b>471 680</b>	<b>3 219</b>	<b>3 835</b>	<b>60 760</b>	<b>(56 925)</b>	<b>-94%</b>	<b>471 680</b>
<b>Financial position</b>									
Total current assets	1 248 537	1 017 900	956 554	-	130 834	-	-	-	956 554
Total non current assets	5 882 750	5 865 071	5 930 697	-	3 835	-	-	-	5 930 697
Total current liabilities	1 036 340	878 732	878 972	-	(85 715)	-	-	-	878 972
Total non current liabilities	679 818	804 086	804 086	-	-	-	-	-	804 086
<b>Community wealth/Equity</b>	<b>5 428 180</b>	<b>5 200 152</b>	<b>5 204 193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 204 193</b>
<b>Cash flows</b>									
Net cash from (used) operating	(2 471 251)	305 862	305 862	(195 707)	(479 743)	115 413	595 156	516%	305 862
Net cash from (used) investing	-	-	(471 680)	-	-	-	-	-	-
Net cash from (used) financing	-	-	144 000	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(2 056 180)</b>	<b>721 104</b>	<b>397 464</b>	<b>-</b>	<b>(479 743)</b>	<b>534 695</b>	<b>1 014 439</b>	<b>190%</b>	<b>305 862</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	153 364	7 739	7 103	190 789	-	-	-	-	358 995
<b>Creditors Age Analysis</b>									
Total Creditors	25 588	-	-	-	-	-	-	-	25 588

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**Table C2: Monthly Budget Statement – Financial Performance (standard classification)**

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		500 318	513 180	513 180	29 878	158 841	104 933	53 888	51%	513 180
Executive and council		567	1 061	1 061	–	27	99	(72)	-73%	1 061
Finance and administration		499 751	512 119	512 119	29 878	158 814	104 854	53 960	51%	512 119
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		156 035	203 081	204 521	2 498	5 385	30 552	(25 167)	-82%	204 521
Community and social services		14 163	15 436	15 436	655	2 213	1 636	577	35%	15 436
Sport and recreation		3 190	1 658	1 658	–	–	167	(167)	-100%	1 658
Public safety		127 462	171 533	171 533	1 266	1 804	27 423	(25 619)	-93%	171 533
Housing		11 220	14 455	15 895	577	1 369	1 326	43	3%	15 895
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		54 471	121 921	124 521	1 036	2 359	19 158	(16 798)	-88%	124 521
Planning and development		25 149	115 023	117 623	555	1 459	19 093	(17 634)	-92%	117 623
Road transport		28 464	5 911	5 911	475	883	–	883	#DIV/0!	5 911
Environmental protection		858	987	987	6	17	65	(48)	-73%	987
<i>Trading services</i>		1 086 680	1 287 310	1 287 310	86 039	234 565	218 051	16 514	8%	1 287 310
Energy sources		673 988	842 934	842 934	62 925	144 075	134 315	9 761	7%	842 934
Water management		155 977	172 558	172 558	10 693	17 901	22 373	(4 472)	-20%	172 558
Waste water management		150 252	150 230	150 230	6 361	36 436	31 506	4 931	16%	150 230
Waste management		106 463	121 589	121 589	6 060	36 152	29 858	6 294	21%	121 589
<i>Other</i>	<b>4</b>	<b>209</b>	<b>112</b>	<b>112</b>	<b>9</b>	<b>18</b>	<b>18</b>	<b>(0)</b>	<b>-1%</b>	<b>112</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 797 713</b>	<b>2 125 605</b>	<b>2 129 645</b>	<b>119 460</b>	<b>401 169</b>	<b>372 732</b>	<b>28 437</b>	<b>8%</b>	<b>2 129 645</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		294 971	344 570	344 570	18 375	45 564	38 549	7 015	18%	344 570
Executive and council		49 546	55 384	55 384	2 576	6 727	6 907	(181)	-3%	55 384
Finance and administration		233 815	275 761	275 761	15 388	38 005	30 882	7 124	23%	275 761
Internal audit		11 610	13 425	13 425	411	832	760	72	9%	13 425
<i>Community and public safety</i>		395 287	367 326	367 476	18 451	30 728	28 920	1 808	6%	367 476
Community and social services		35 935	43 177	43 277	5 250	6 783	3 620	3 163	87%	43 277
Sport and recreation		48 913	53 696	53 590	2 110	4 078	3 082	996	32%	53 590
Public safety		276 350	236 448	236 448	9 677	16 996	18 543	(1 547)	-8%	236 448
Housing		34 089	34 003	34 160	1 413	2 871	3 676	(804)	-22%	34 160
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		185 722	236 611	236 460	7 151	14 285	15 100	(814)	-5%	236 460
Planning and development		73 620	105 250	105 099	4 084	8 125	8 840	(715)	-8%	105 099
Road transport		94 131	99 836	99 836	2 350	4 668	4 448	220	5%	99 836
Environmental protection		17 971	31 526	31 526	716	1 492	1 812	(319)	-18%	31 526
<i>Trading services</i>		934 685	1 068 933	1 068 933	79 023	90 286	78 129	12 157	16%	1 068 933
Energy sources		524 625	610 888	612 007	67 363	70 074	51 347	18 726	36%	612 007
Water management		132 484	127 577	127 177	2 487	5 162	6 732	(1 571)	-23%	127 177
Waste water management		160 856	182 682	182 082	6 234	10 523	11 229	(706)	-6%	182 082
Waste management		116 721	147 785	147 666	2 940	4 528	8 820	(4 293)	-49%	147 666
<i>Other</i>		100	50	50	–	–	–	–	–	50
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 810 765</b>	<b>2 017 490</b>	<b>2 017 490</b>	<b>123 000</b>	<b>180 863</b>	<b>160 698</b>	<b>20 165</b>	<b>13%</b>	<b>2 017 490</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(13 052)</b>	<b>108 114</b>	<b>112 155</b>	<b>(3 540)</b>	<b>220 306</b>	<b>212 033</b>	<b>8 272</b>	<b>4%</b>	<b>112 155</b>

Table C2: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. The main functions are Governance and Administration; Community and Public safety; Economic and Environmental services; and Trading Services.

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**Table C3: Monthly Budget Statement – Financial Performance (revenue & expenditure by municipal vote)**

**WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August**

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		22 898	30 454	34 494	1 349	3 235	3 638	(403)	-11.1%	34 494
Vote 3 - INFRASTRUCTURE SERVICES		1 119 977	1 394 599	1 394 599	86 370	235 331	235 113	218	0.1%	1 394 599
Vote 4 - COMMUNITY AND PROTECTION SERVICES		145 285	190 526	190 526	2 095	4 204	29 291	(25 087)	-85.6%	190 526
Vote 5 - CORPORATE SERVICES		6 186	6 339	6 339	532	770	935	(165)	-17.6%	6 339
Vote 6 - FINANCIAL SERVICES		492 034	503 686	503 686	29 115	157 629	103 756	53 873	51.9%	503 686
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 786 380</b>	<b>2 125 605</b>	<b>2 129 645</b>	<b>119 460</b>	<b>401 169</b>	<b>372 732</b>	<b>28 437</b>	<b>7.6%</b>	<b>2 129 645</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		31 400	39 989	39 989	1 602	3 408	3 332	75	2.3%	39 989
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		79 084	100 875	100 875	4 370	8 529	10 796	(2 266)	-21.0%	100 875
Vote 3 - INFRASTRUCTURE SERVICES		1 042 938	1 188 821	1 188 821	81 251	94 749	82 650	12 099	14.6%	1 188 821
Vote 4 - COMMUNITY AND PROTECTION SERVICES		386 385	374 481	374 481	18 643	31 170	27 966	3 205	11.5%	374 481
Vote 5 - CORPORATE SERVICES		158 403	198 283	198 283	10 353	25 874	22 893	2 981	13.0%	198 283
Vote 6 - FINANCIAL SERVICES		110 063	115 042	115 042	6 781	17 133	13 062	4 071	31.2%	115 042
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 808 273</b>	<b>2 017 490</b>	<b>2 017 490</b>	<b>123 000</b>	<b>180 863</b>	<b>160 898</b>	<b>20 165</b>	<b>12.5%</b>	<b>2 017 490</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(21 893)</b>	<b>108 114</b>	<b>112 155</b>	<b>(3 540)</b>	<b>220 306</b>	<b>212 033</b>	<b>8 272</b>	<b>3.9%</b>	<b>112 155</b>

Table C3: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure by municipal vote. The municipal directorates are Municipal Manager; Planning and Development Services; Community and Protection Services; Infrastructure Services; Corporate Services; and Financial Services. The operating expenditure budget is approved by Council on the municipal vote level.



MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**Table C4: Monthly Budget Statement – Financial Performance (revenue & expenditure)**

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2021/22								Full Year Forecast
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		394 484	423 633	423 633	27 315	130 736	75 899	54 837	72%	423 633
Service charges - electricity revenue		632 401	787 275	787 275	61 950	129 750	120 872	8 878	7%	787 275
Service charges - water revenue		134 426	166 400	166 400	10 024	15 578	21 969	(5 392)	-25%	166 400
Service charges - sanitation revenue		92 639	114 485	114 485	6 217	21 909	17 593	4 316	25%	114 485
Service charges - refuse revenue		73 150	87 936	87 936	5 933	22 566	16 972	5 594	33%	87 936
Rental of facilities and equipment		11 005	11 175	11 175	844	1 686	1 583	103	7%	11 175
Interest earned - external investments		19 515	13 200	13 200	1 466	1 563	4 711	(3 147)	-67%	13 200
Interest earned - outstanding debtors		10 637	14 034	14 034	917	1 794	1 471	324	22%	14 034
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		108 943	147 425	147 425	291	526	24 558	(24 031)	-98%	147 425
Licences and permits		6 810	5 778	5 778	793	949	34	915	2707%	5 778
Agency services		3 248	3 077	3 077	342	441	-	441	#DIV/0!	3 077
Transfers and subsidies		194 790	204 313	204 313	537	66 010	67 053	(1 042)	-2%	204 313
Other revenue		30 601	41 319	41 319	1 561	3 513	6 094	(2 581)	-42%	41 319
Gains		1 418	-	-	38	38	-	38	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 714 067</b>	<b>2 020 051</b>	<b>2 020 051</b>	<b>118 228</b>	<b>398 059</b>	<b>358 806</b>	<b>39 253</b>	<b>11%</b>	<b>2 020 051</b>
<b>Expenditure By Type</b>										
Employee related costs		558 718	607 458	607 458	37 864	77 459	81 324	(3 865)	-5%	607 458
Remuneration of councillors		18 411	21 978	21 978	1 541	3 082	3 704	(622)	-17%	21 978
Debt impairment		108 782	103 900	103 900	-	-	-	-	-	103 900
Depreciation & asset impairment		189 752	211 541	211 541	-	-	-	-	-	211 541
Finance charges		37 635	43 842	43 842	-	-	-	-	-	43 842
Bulk purchases - electricity		453 758	507 699	507 699	63 969	63 969	46 154	17 814	39%	507 699
Inventory consumed		35 095	69 632	69 392	1 334	1 912	2 294	(382)	-17%	69 392
Contracted services		228 441	277 481	277 328	6 207	6 210	8 821	(2 611)	-30%	277 328
Transfers and subsidies		11 010	13 600	13 606	3 571	3 571	2 158	1 413	65%	13 606
Other expenditure		168 553	160 358	160 745	8 510	24 656	16 242	8 415	52%	160 745
Losses		610	-	-	4	4	-	4	#DIV/0!	-
<b>Total Expenditure</b>		<b>1 810 765</b>	<b>2 017 490</b>	<b>2 017 490</b>	<b>123 000</b>	<b>180 863</b>	<b>160 698</b>	<b>20 165</b>	<b>13%</b>	<b>2 017 490</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(96 697)	2 560	2 560	(4 772)	217 196	198 108	19 088	0	2 560
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		69 847	105 554	109 594	803	803	13 926	(13 123)	(0)	109 594
Transfers and subsidies - capital (in-kind - all)		13 658	-	-	429	2 307	-	2 307	#DIV/0!	-
Transfers and subsidies - capital (in-kind - all)		141	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(13 052)</b>	<b>108 114</b>	<b>112 155</b>	<b>(3 540)</b>	<b>220 306</b>	<b>212 033</b>			<b>112 155</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(13 052)</b>	<b>108 114</b>	<b>112 155</b>	<b>(3 540)</b>	<b>220 306</b>	<b>212 033</b>			<b>112 155</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(13 052)</b>	<b>108 114</b>	<b>112 155</b>	<b>(3 540)</b>	<b>220 306</b>	<b>212 033</b>			<b>112 155</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(13 052)</b>	<b>108 114</b>	<b>112 155</b>	<b>(3 540)</b>	<b>220 306</b>	<b>212 033</b>			<b>112 155</b>

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

### 3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP at 31 August 2021. It should be noted that the figures relate to billed revenue and not cash collected.

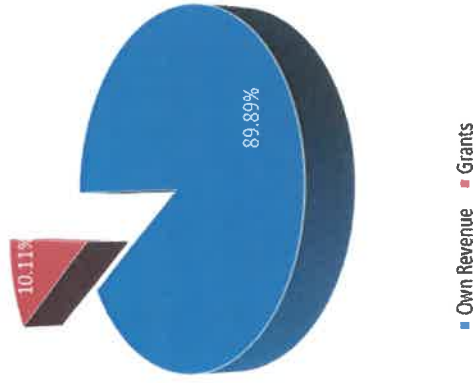
#### Operating Revenue by Source:

Description	Original Budget	Adjustment Budget	YTD budget	YTD actual	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
<b>Revenue by Source</b>										
Property rates	423 632 548	423 632 548	75 899 364	130 736 972	54 836 608	72%	33 721 526	27 314 502	(6 407 024)	-19%
Service charges - electricity revenue	787 275 170	787 275 170	120 871 760	129 749 645	8 877 885	7%	61 000 770	61 949 767	948 997	2%
Service charges - water revenue	166 399 723	166 399 723	21 969 114	16 577 520	(5 391 594)	-25%	11 364 742	10 023 628	(1 341 114)	-12%
Service charges - sanitation revenue	114 485 332	114 485 332	17 592 522	21 908 796	4 316 274	25%	5 519 896	6 216 971	697 075	13%
Service charges - refuse revenue	87 936 447	87 936 447	16 971 794	22 565 737	5 593 943	33%	3 616 149	5 933 270	2 317 121	64%
Rental of facilities and equipment	11 174 739	11 174 739	1 582 567	1 685 717	103 150	7%	827 436	844 490	17 054	2%
Interest earned - external investments	13 200 000	13 200 000	4 710 743	1 563 467	(3 147 276)	-67%	4 428 647	1 466 346	(2 962 301)	-67%
Interest earned - outstanding debtors	14 034 400	14 034 400	1 470 631	1 794 268	323 637	22%	1 029 701	917 320	(112 381)	-11%
Fines, penalties and forfeits	147 425 010	147 425 010	24 557 780	526 474	(24 031 306)	-98%	12 279 390	290 690	(11 988 700)	-98%
Licences and permits	5 778 049	5 778 049	33 804	948 857	915 053	2707%	16 994	792 955	775 961	4566%
Agency services	3 077 493	3 077 493	-	441 236	441 236	100%	-	341 979	-	-
Transfers and subsidies	204 313 279	204 313 279	67 052 771	66 010 398	(1 042 373)	-2%	3 496 782	537 398	(2 959 384)	-85%
Other revenue	41 318 678	41 318 678	6 093 525	3 512 935	(2 580 590)	-42%	2 735 753	1 560 933	(1 174 820)	-43%
Gains on disposal of PPE	-	-	-	37 900	-	-	-	37 900	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 020 050 868</b>	<b>2 020 050 868</b>	<b>358 806 375</b>	<b>398 058 923</b>	<b>39 214 648</b>	<b>11%</b>	<b>140 037 766</b>	<b>118 228 149</b>	<b>-22 189 516</b>	<b>-16%</b>

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

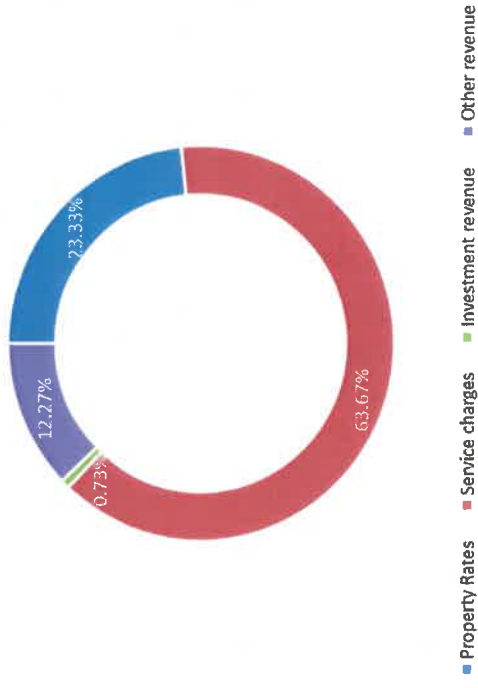
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



Own revenue consists mainly of service charges at 63.67% per cent of the R2 020 050 868 billion own revenue budget.

Composition of own revenue



## **Operating Revenue Variance Report**

The variances between actual operating revenue and the planned operating revenue contained in the SDBIP are explained per revenue source and are as follow:

### **Revenue by Source**

#### **3.1 Property Rates and Service charges - refuse**

Property rates and service charges refuse are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an over performance when compared to the year-to-date budget projections.

#### **3.2 Service charges - water revenue**

The municipality has billed R5 391 594 less water than initially anticipated. Water usage fluctuates according to seasonal trends. An increase will be noted over the summer months. The largest under performances were noted for the water sales relating to conventional users.

#### **3.3 Service charges - sanitation revenue**

The municipality has billed R4 316 274 more sanitation than initially anticipated. The largest over performances were noted for pump/removal of wastewater (R1 569 496) and sanitation charges (R1 876 255).

#### **3.4 Interest earned – external investments**

An under performance was noted for interest earned – external investments to the amount of R3 147 276. The variance is mainly due to the Covid- 19 pandemic which resulted in the prime interest rate being reduced. This reduction has resulted in a significant decrease in our call accounts and primary bank account interest rates. Furthermore, we have received lower rates on offer from investing institutions than the previous financial year.

#### **3.5 Interest earned - outstanding debtors**

An over performance was noted for the interest levied on outstanding debtors to the amount of R323 637. The increase in interest levied is directly attributable to the outstanding debtors depicted on page 27 of this report.

#### **3.6 Fines, penalties and forfeits**

An underperformance was noted to the amount of R24 031 306. The recognition of traffic fines in terms of iGRAP 1 will be done on a monthly basis, including the journal processed on the financial system. It should be noted that the budget projections will be re-assessed during the Mid-year adjustment budget process as the past three

financial years yielded an average income of R100 294 857. Considering the latter as well, as the current Covid-19 lock down regulations which increases the visibility of traffic and law enforcement officials, it renders the original budget to the amount of R147 425 010 unattainable.

### **3.7 Licences and permits**

An over performance is noted for licences and permits to the amount of R948 857. The over performance is due to more licence and permit renewals and applications being received than initially anticipated.

### **3.8 Agency services**

An over performance is noted for agency services to the amount of R441 236. The over performance is due to no revenue being anticipated for the agency service (vehicle registrations) until September 2021.

### **3.9 Other revenue**

An under performance is noted for other revenue to the amount of R2 580 590. The underperformance is largely due to no revenue being recognised in respect of parking fees. Capacity constraints are being experienced by the relevant section and are being attended to.

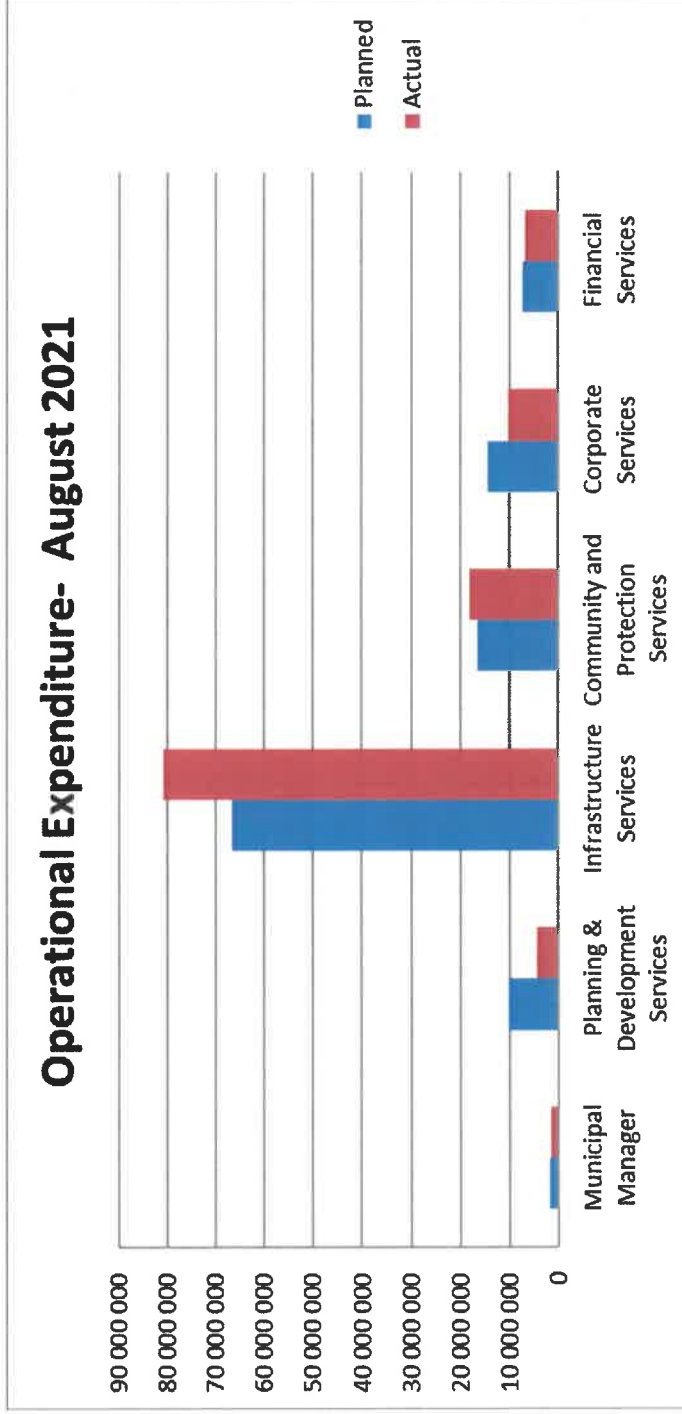
MONTHLY BUDGET STATEMENT FOR AUGUST 2021

#### 4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 August 2021.

#### Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		August 2021		August Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	39 988 671	39 988 671	3 332 317	3 404 789	1 728 625	1 601 495	(127 130)	-7%
Planning & Development Services	100 874 841	100 874 841	15 520 732	8 495 359	10 138 537	4 353 630	(5 784 907)	-57%
Infrastructure Services	1 188 821 416	1 188 821 416	82 650 043	94 203 964	66 600 152	80 781 309	14 181 157	21%
Community and Protection Services	374 481 006	374 481 006	27 965 672	30 470 059	16 463 152	18 058 103	1 604 951	10%
Corporate Services	198 282 948	198 282 948	22 892 972	25 856 578	14 434 829	10 341 075	(4 093 754)	-28%
Financial Services	115 041 542	115 041 542	13 061 993	17 095 678	7 225 279	6 762 000	(463 279)	-6%
<b>TOTALS</b>	<b>2 017 490 424</b>	<b>2 017 490 424</b>	<b>165 423 729</b>	<b>179 526 427</b>	<b>116 580 574</b>	<b>121 897 612</b>	<b>5 317 038</b>	<b>5%</b>



## **Operating Expenditure Variance Report**

It should be noted that due to system related challenges the salary integrations for July and August could not be completed in entirety which results in a skewed analysis. The remaining integration will be included in the next reporting period. The variances between actual operating expenditure and planned operating expenditure contained in the SDBIP are explained per item and are as follows:

### **4.1 Planning and Development Services**

The Planning and Development Services directorate planned to spend R15 520 732 of the adjusted budget. The year- to date actual expenditure incurred amounted to R8 495 359 which resulted in an underspending of R7 025 373. The items that attributed to the underspending are as follows:

#### **4.1.1 Contracted Services: Contractors: Maintenance of Buildings and Facilities**

The user department planned to spend R111 666 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R38 012. The user department indicated that an order to the amount of R34 262 in respect of signage has been loaded on the financial system.

#### **4.1.2 Contracted Services: Consultants and Professional Services: Business and Advisory: Audit Committee**

The user department planned to spend R70 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the 2 invoices have been received to the amount of R65 625. An improvement will therefore be noted in the next reporting period.

#### **4.1.3 Contracted Services: Outsourced Services: Professional Staff**

The user department planned to spend R50 832 of the adjusted budget. No spending has been incurred to date. The user department indicated that the funds have been earmarked for the Conservation Advisory Committee meeting scheduled to commence during the second quarter of the current financial year.

#### **4.1.4 Contracted Services: Consultants and Professional Services: Infrastructure and Planning: Engineering: Structural**

The user department planned to spend R35 158 of the original budget. No spending has been incurred to date. The user department indicated that an order to the amount of R115 926 will be generated for the Rhenish complex.



## **4.2 Infrastructure Services**

The Infrastructure Services directorate planned to spend R82 650 043 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R94 203 964 which resulted in an overspending of R11 553 921. The items that attributed to the under spending are as follows:

### **4.2.1 Bulk Purchases: Electricity: ESKOM**

The user department planned to spend R46 154 496 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R63 968 951. The budget projections will be amended during the next adjustment budget process to consider the increase in electricity consumption during the winter months.

## **4.3 Corporate Services**

The Corporate Services directorate planned to spend R25 856 578 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R22 892 972 which resulted in an overspending of R2 963 606. The items that attributed to the under spending are as follows:

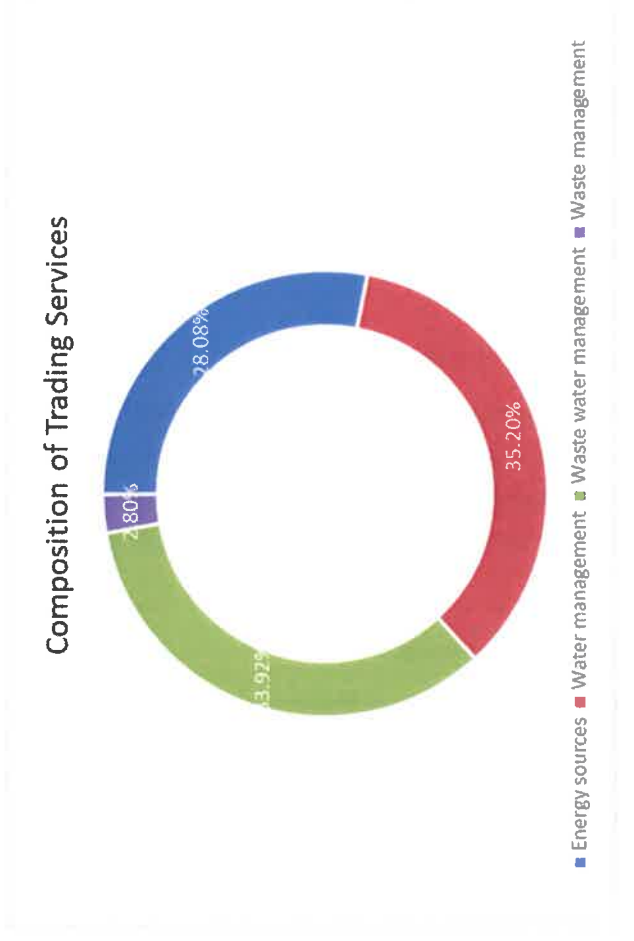
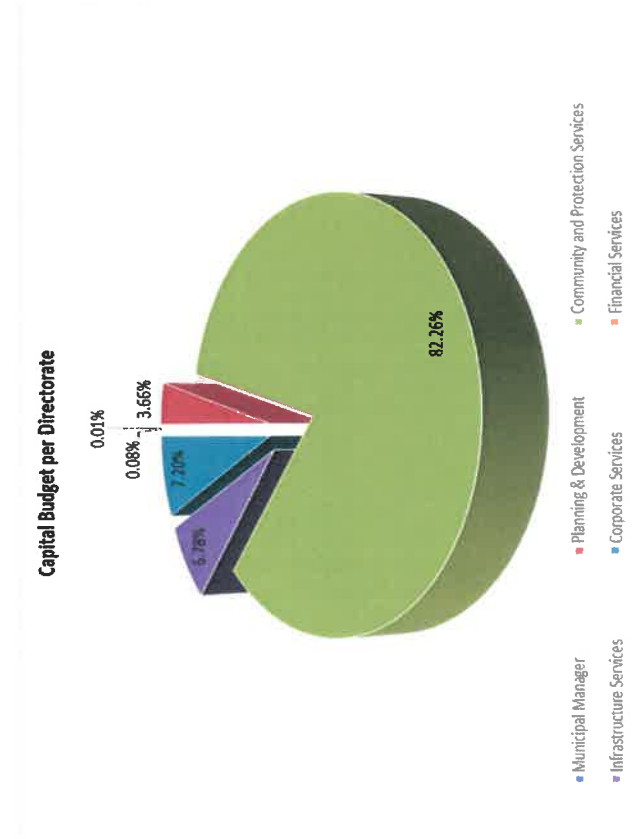
### **4.3.1 Operational Cost: External Computer Service: Software Licences**

The user department planned to spend R4 874 151 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R11 549 139. The user department indicated that the budget requirements are in excess of the R16 000 000 original budget amount and savings within the directorate will be transferred to this line item.

## 5 Capital Expenditure

Stellenbosch municipality vested most of the 2021/222 capital budget in trading services (R247 171 606 or 60.87 per cent of the R406 053 915 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in water management infrastructure (R99 688 546 or 35.20 per cent of the R283 186 649 trading services capital budget).



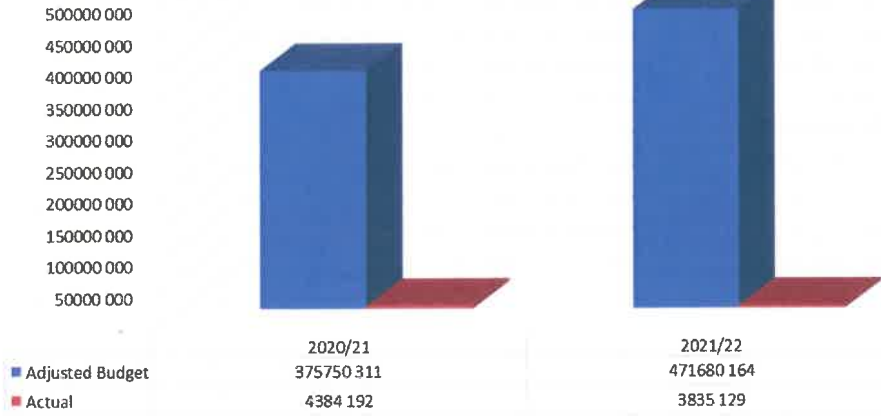
MONTHLY BUDGET STATEMENT FOR AUGUST 2021

The following table shows the actual capital expenditure for each Directorate against that planned in the SDBIP as of 31 August 2021.

Directorate	Adjusted Budget	Capital Expenditure					Actuals + Commitments & Provisional	Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional		
Municipal Manager	44 000	7 334	-	-	-	-	0.00%	
Planning & Development	17 272 325	1 394 502	-	29 844	76 845	106 689	0.00%	
Infrastructure Services	388 012 987	55 606 888	1 456 288	23 171 574	110 844	24 738 706	0.38%	
Corporate Services	31 973 919	2 234 500	2 364 982	1 830 074	-	4 195 056	7.40%	
Community and Protection Services	33 976 933	1 927 499	-	1 672 466	-	1 672 466	0.00%	
Financial Services	400 000	6 000	13 860	30 060	49 779	93 700	3.47%	
<b>TOTALS</b>	<b>471 680 164</b>	<b>61 176 723</b>	<b>3 835 129</b>	<b>26 734 019</b>	<b>237 469</b>	<b>30 806 617</b>	<b>0.81%</b>	

## MONTHLY BUDGET STATEMENT FOR AUGUST 2021

Year-On-Year Capital Comparison



Detail	2020/21	2021/22
Adjusted Budget	375 750 311	471 680 164
Actual	4 384 192	3 835 129
Actual % Spent	1.17%	0.81%

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**Table C5: Monthly Budget Statement – Capital Expenditure**

Table C5: Monthly Budget Statement – Capital Expenditure consists of three sections: Appropriations by vote; Standard classification and funding portion.

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		34	44	44	-	-	7	(7)	-100%	44
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		134	2 685	6 785	-	-	2	(2)	-100%	6 785
Vote 3 - INFRASTRUCTURE SERVICES		67 258	73 879	236 066	392	392	13 104	(12 712)	-97%	89 443
Vote 4 - COMMUNITY AND PROTECTION SERVICES		19 165	8 850	17 416	-	-	998	(998)	-100%	11 709
Vote 5 - CORPORATE SERVICES		6 362	13 900	21 382	440	440	483	(44)	-9%	16 541
Vote 6 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	92 954	99 358	281 693	832	832	14 595	(13 763)	-94%	124 522
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		8 755	8 829	10 487	-	-	1 393	(1 393)	-100%	10 487
Vote 3 - INFRASTRUCTURE SERVICES		212 956	268 636	151 947	448	1 064	42 336	(41 272)	-97%	298 570
Vote 4 - COMMUNITY AND PROTECTION SERVICES		12 454	15 174	16 561	-	-	679	(679)	-100%	22 288
Vote 5 - CORPORATE SERVICES		62 471	13 857	10 591	1 925	1 925	1 751	174	10%	15 432
Vote 6 - FINANCIAL SERVICES		2 821	200	400	14	14	6	8	131%	400
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	299 458	306 696	189 987	2 387	3 004	48 165	(43 162)	-93%	347 158
<b>Total Capital Expenditure</b>	3	392 412	406 054	471 680	3 219	3 835	60 760	(56 925)	-94%	471 680
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		71 688	28 001	32 418	2 379	2 379	2 248	131	6%	32 418
Executive and council		34	44	44	-	-	7	(7)	-100%	44
Finance and administration		71 654	27 957	32 374	2 379	2 379	2 241	138	6%	32 374
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		34 853	25 844	36 706	-	-	2 651	(2 651)	-100%	36 706
Community and social services		2 299	2 155	2 396	-	-	316	(316)	-100%	2 396
Sport and recreation		13 333	4 900	8 832	-	-	800	(800)	-100%	8 832
Public safety		12 775	10 395	15 610	-	-	167	(167)	-100%	15 610
Housing		6 446	8 394	9 868	-	-	1 369	(1 369)	-100%	9 868
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		93 728	105 037	119 370	534	534	14 955	(14 422)	-96%	119 370
Planning and development		25 651	45 863	51 183	534	534	5 802	(5 268)	-91%	51 183
Road transport		66 314	52 800	61 450	-	-	8 792	(8 792)	-100%	61 450
Environmental protection		1 784	6 374	6 737	-	-	362	(362)	-100%	6 737
<b>Trading services</b>		192 142	247 172	283 187	306	923	40 906	(39 983)	-98%	283 187
Energy sources		37 838	74 748	79 519	306	923	10 858	(9 935)	-92%	79 519
Water management		35 607	79 850	99 689	-	-	15 023	(15 023)	-100%	99 689
Waste water management		108 612	84 700	96 056	-	-	14 067	(14 067)	-100%	96 056
Waste management		10 085	7 874	7 923	-	-	958	(958)	-100%	7 923
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	392 412	406 054	471 680	3 219	3 835	60 760	(56 925)	-94%	471 680
<b>Funded by:</b>										
National Government		3 486	70 386	70 386	301	803	11 731	(10 928)	-93%	70 386
Provincial Government		7 447	35 168	39 208	-	-	4 480	(4 480)	-100%	39 208
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		10 933	105 554	109 594	301	803	16 211	(15 408)	-95%	109 594
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	5	141 384	144 000	152 862	-	-	21 930	(21 884)	-100%	152 862
<b>Internally generated funds</b>	6	237 901	156 500	209 224	2 917	2 986	22 619	(19 633)	-87%	209 224
<b>Total Capital Funding</b>		390 219	406 054	471 680	3 219	3 835	60 760	(56 925)	-94%	471 680

## **Capital Expenditure Variance Report**

The variances between actual capital expenditure and the planned capital expenditure contained in the SDBIP are explained per directorate and are as follows:

### **5.1 Planning and Development**

The Directorate planned to spend R1 394 502 of the adjusted budget. No spending has been incurred to date. This resulted in an under performance of R1 394 502. The projects that attributed to the underperformance are as follows:

#### **5.1.1 Furniture, Tools and Equipment**

The user department planned to spend R15 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that they are awaiting confirmation for the completion of work before proceeding with the payment.

#### **5.1.2 Kayamandi Town Centre**

The user department planned to spend R500 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the project has been completed during the previous financial year and an adjustment to the funding allocation received from the Department of Human Settlements have been submitted to the transferring department. They are currently awaiting feedback.

#### **5.1.3 Jamestown: Housing (Phase 2, 3 & 4)**

The user department planned to spend R83 334 of the adjusted budget. No spending has been incurred to date. The user department indicated that the evaluation of the bids has been concluded and they are currently awaiting a Bid Evaluation Committee date.

#### **5.1.4 Erf 7001 and other possible sites for mix-used development in Cloetesville**

The user department planned to spend R166 666 of the adjusted budget. No spending has been incurred to date. The user department indicated that the evaluation of the bids has been concluded and they are currently awaiting a Bid Evaluation Committee date.

#### **5.1.5 Erf 64 Kylemore**

The user department planned to spend R33 334 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consultant has been requested to submit a revised programme and cashflow projections. Subsequent to the receipt and approval thereof a new order will be obtained.

## **5.2 Community and Protection Services**

The Directorate planned to spend R1 927 499 of the adjusted budget. No spending has been incurred to date. This resulted in an under performance of R1 927 499. The projects that attributed to the under spending are as follows:

### **5.2.1 Extention of Cemetery Infrastructure**

The user department planned to spend R83 833 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender has been advertised.

### **5.2.2 Upgrading of Parks**

The user department planned to spend R166 666 of the adjusted budget. No spending has been incurred to date. The user department indicated that existing tenders will be used to commence with the project.

### **5.2.3 Integrated and Spray Parks**

The user department planned to spend R333 334 of the adjusted budget. No spending has been incurred to date. The user department indicated that existing tenders will be used to upgrade the parks.

### **5.2.4 Vehicle Fleet**

The user department planned to spend R100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that site meetings is scheduled to be held on Thursday, 2 Sept 2021. The closing date for submission of bids is Tuesday, 7 Sept 2021. The estimated budget for the formal quotation in respect of the supply and delivery of carports ranges from R60 000 - R80 000 and the estimated costs for the supply and installation of the gates range from R35 000 - R40 000.

### **5.2.5 Law Enforcement Tools and Equipment**

The user department planned to spend R91 666 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender has been awarded and is currently in the appeal period phase.

### **5.2.6 Workshop: Specialized equipment**

The user department planned to spend R166 666 of the adjusted budget. No spending has been incurred to date. The user department indicated that R500 000 of the budget will be transferred to vehicle fleet and utilised for the procurement of a vehicle.

### **5.2.7 Jan Marais Nature Reserve: Upgrading and maintenance of the reserve**

The user department planned to spend R83 334 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender is being evaluated.

### **5.2.8 Papegaaiberg Nature Reserve**

The user department planned to spend R145 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that R870 000 of the budget will be transferred to vehicle fleet and utilised for the procurement of a vehicle.

### **5.2.9 Upgrade office space: Simonsberg Road**

The user department planned to spend R133 334 of the adjusted budget. No spending has been incurred to date. The user department indicated that they are awaiting order numbers of the items loaded on the tender.

### **5.2.10 Upgrade of Sport Facilities**

The user department planned to spend R100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the formal quotation specification meeting was held for the resurfacing and mobile stands. They are awaiting the advertising of the formal quotation from the supply chain management unit as well as the lighting costing from the electricity department.

## **5.3 Infrastructure Services**

The Directorate planned to spend R55 606 888 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 456 288. This resulted in an under performance of R54 150 600. The projects that attributed to the under spending are as follows:

### **5.3.1 Alternative Energy**

The user department planned to spend R1 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the project is still in the planning stage and have been delayed due to staff challenges experienced by the service provider.



### **5.3.2 General Systems Improvements - Stellenbosch**

The user department planned to spend R1 200 441 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R46 248. The user department indicated that materials will be booked out from the stores. An improvement will therefore be noted in the next reporting period.

### **5.3.3 Integrated National Electrification Programme**

The user department planned to spend R3 500 001 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R802 748. The user department indicated that the contractor is on site and is busy completing the electrification of Enkanini phase 2. The preliminary design has been completed for the bulk services.

### **5.3.4 Jan Marais Upgrade: Remove Existing Tx 1 and 2 and replace with 20MVA units**

The user department planned to spend R1 333 334 of the adjusted budget. No spending has been incurred to date. The user department indicated that they are awaiting an order number in order to submit an invoice for payment.

### **5.3.5 Laterra Substation**

The user department planned to spend R1 395 258 of the adjusted budget. No spending has been incurred to date. The user department indicated that the construction will commence in February 2022.

### **5.3.6 Stellenbosch Idas Valley (166) FLISP ERF 9445**

The user department planned to spend R2 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the project will commence after the Engineering Services Agreement has been concluded. A developer has already been appointed and site establishment will take place during October 2021.

### **5.3.7 Upgrading of The Steps/Orlean Lounge**

The user department planned to spend R1 333 334 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R533 539. The user department indicated that orders to the amount of R6 564 436 have been loaded on the financial system.

### **5.3.8 Bulk water supply Klapmuts**

The user department planned to spend R2 500 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the project is in progress and the contractor has been appointed.

### **5.3.9 Bulk Sewer Outfall: Jamestown**

The user department planned to spend R1 666 666 of the adjusted budget. No spending has been incurred to date. The user department indicated that the project is ongoing, and contractors have been appointed.

### **5.3.10 New Reservoir & Pipeline: Vlottenburg**

The user department planned to spend R6 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender has been cancelled and an increase in materials have been done. A new tender has been compiled and will serve before the Bid Specifications Committee as soon as possible.

### **5.3.11 New Reservoir Rosendal**

The user department planned to spend R2 100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a contractor is on site and an invoice will be submitted for payment during September 2021.

### **5.3.12 Bulk Sewer Outfall: Jamestown**

The user department planned to spend R1 766 666 of the adjusted budget. No spending has been incurred to date. The user department indicated that a consultant has been appointed.

### **5.3.13 Upgrade of WWTW Wemmershoek**

The user department planned to spend R4 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a consultant has been appointed.

### **5.3.14 Upgrade of WWTW: Pniel & Decommissioning of Franschoek**

The user department planned to spend R8 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that this is a multi-year project, and the project is in progress. Requisitions will be loaded on the financial system during September 2021.

**5.3.15 Bridge Construction**

The user department planned to spend R4 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the procurement for the contractor is in progress.

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	12 352	2 923	3 328	81 316	-	-	-	-	99 919	81 316	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	53 689	1 885	1 176	14 347	-	-	-	-	71 097	14 347	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	63 662	1 029	967	27 806	-	-	-	-	93 464	27 806	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	10 887	815	811	21 266	-	-	-	-	33 779	21 266	-	-
Receivables from Exchange Transactions - Waste Management	1600	11 264	535	492	25 371	-	-	-	-	37 662	25 371	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	503	156	153	9 839	-	-	-	-	10 651	9 839	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 007	397	175	10 844	-	-	-	-	12 423	10 844	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>153 364</b>	<b>7 739</b>	<b>7 103</b>	<b>190 789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>358 995</b>	<b>190 789</b>	<b>-</b>	<b>-</b>
<b>2020/21 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	11 737	1 408	1 306	2 712	-	-	-	-	17 163	2 712	-	-
Commercial	2300	26 221	178	136	16 341	-	-	-	-	42 876	16 341	-	-
Households	2400	87 327	4 996	4 689	145 476	-	-	-	-	242 489	145 476	-	-
Other	2500	28 078	1 157	972	26 260	-	-	-	-	56 467	26 260	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>153 364</b>	<b>7 739</b>	<b>7 103</b>	<b>190 789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>358 995</b>	<b>190 789</b>	<b>-</b>	<b>-</b>

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2021/22								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6 872	-	-	-	-	-	-	-	6 872
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	18 716	-	-	-	-	-	-	-	18 716
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>25 588</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 588</b>

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**7 Investments**

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2021	August		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
	<b>NEDBANK</b>										
03/7881123974/...020	N#020	FIXED / 6 MTHS	4.640%	10-Aug-21	71 263 605.48		- 71 619 550.68	(71 619 550.68)	80 087.67	355 945.21	0.00
03/7881123974/...021	N#021	FIXED / 7 MTHS	4.820%	26-Nov-21	90 736 865.75				368 432.88	736 865.75	91 473 731.51
03/7881123974/...023	N#023	FIXED / 5 MTHS	4.770%	06-Dec-21				29 216 340.00	118 362.20	209 997.45	29 426 337.45
					<b>162 000 471.24</b>		<b>(71 619 550.68)</b>	<b>(42 403 210.68)</b>	<b>566 882.75</b>	<b>1 302 808.41</b>	<b>120 900 068.96</b>
	<b>STANDARD BANK</b>										
258489367-025	S#025	CALL ACCOUNT	3.500%					50 783 660.00	151 292.59	263 294.90	51 046 954.90
258489367-031	S#031	FIXED 3 MNTHS	4.250%	29-Jul-21	60 433 150.68			(60 635 826.63)		202 675.95	0.00
258489367-032	S#032	FIXED 3 MNTHS	4.875%	06-Dec-21				80 000 000.00	331 232.88	576 986.30	80 576 986.30
					<b>60 433 150.78</b>			<b>70 147 833.37</b>	<b>482 525.46</b>	<b>1 042 957.15</b>	<b>131 623 941.21</b>
<b>INVESTMENT TOTAL</b>					<b>222 433 622.01</b>		<b>(71 619 550.68)</b>	<b>27 744 622.69</b>	<b>1 049 408.21</b>	<b>2 345 765.56</b>	<b>252 524 010.17</b>

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**Supporting Table SC5: Monthly Budget Statement – Investment portfolio**

**WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August**

Investments by maturity Name of Institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	SC5	Check Import Sheet
		Yrs/Months									
<b>R thousands</b>											
<b>Municipality</b>											
N#020		6M	Deposits - Ban	10/08/2021	80	4.64%	71 539	(71 620)	0	MUN01	SC5 MUN01
N#021		7M	Deposits - Ban	26/11/2021	368	4.82%	91 105	-	91 474	MUN02	SC5 MUN02
S#031		3M	Deposits - Ban	29/07/2021		4.25%	0	-	0	MUN03	SC5 MUN03
N#023		5M	Deposits - Ban	06/12/2021	118	4.77%	29 308	-	29 426	MUN04	SC5 MUN04
S#025		CALL ACCOU	Deposits - Ban	08/07/2022	151	3.50%	50 896	-	51 047	MUN05	SC5 MUN05
S#032		5M	Deposits - Ban	06/12/2021	331	4.88%	80 246	-	80 577	MUN06	SC5 MUN06
<b>Municipality sub-total</b>					<b>1 049</b>		<b>323 094</b>	<b>(71 620)</b>	<b>252 524</b>	<b>MUN</b>	<b>SC5 MUN</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>1 049</b>		<b>323 094</b>	<b>(71 620)</b>	<b>252 524</b>		

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**8 Borrowings**

Lending Institution	Balance 1/08/2021	Received August 2021	Interest Capitalised August 2021	Capital Repayments August 2021	Balance 31/08/2021	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	13 424 569	-	-	-	13 424 569	11.10%	
DBSA@ 10.25%	40 314 325	-	-	-	40 314 325	10.25%	
DBSA @ 9.74%	73 446 495	-	-	-	73 446 495	9.74%	
NEBANK @ 9.70%	138 992 119	-	-	-	138 992 119	9.70%	
NEBANK @ 6.73%	102 779 511	-	-	-	102 779 511	6.73%	
	368 957 019	-	-	-	368 957 019		

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**9 Allocations and grant receipts and expenditure**

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2020/21 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS CLEARED	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE
Unconditional Grant:Equitable Share	157 136 000	-	157 136 000	-	65 473 000	8 936 492	5 315 998	-	56 536 508	13.65%
<b>Grand Total (Unconditional Grants)</b>	<b>157 136 000</b>	<b>-</b>	<b>157 136 000</b>	<b>-</b>	<b>65 473 000</b>	<b>8 936 492</b>	<b>5 315 998</b>	<b>-</b>	<b>56 536 508</b>	<b>13.65%</b>
EPWP Integrated Grant for Municipalities	5 998 000	-	5 998 000	-	1 500 000	177	-	1 500 000	1 499 823	0.01%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-	1 550 000	53 125	-	1 550 000	1 496 875	3.43%
Integrated National Electrification Programme (Municipal) Grant	18 000 000	-	18 000 000	-	8 000 000	802 748	301 299	-	7 197 252	10.03%
Integrated Urban Development Grant	56 941 000	-	56 941 000	-	20 499 000	-	-	-	20 499 000	0.00%
Community Development Workers Operational Support Grant	38 000	-	38 000	-	-	-	-	-	-	0.00%
Library Services: Conditional Grant	11 244 000	-	11 244 000	-	5 622 000	969 702	485 428	5 622 000	4 652 298	17.25%
Human Settlements Development Grant	51 408 000	679 673	52 087 673	2 175 171	2 555 665	-	-	2 555 665	1 060 166	0.00%
Title Deeds Restoration Grant	-	-	-	-	-	-	-	-	-	0.00%
Municipal Accreditation and Capacity Building Grant	252 000	-	252 000	-	-	641	-	-	641	-100.00%
Financial Management Capacity Building Grant	250 000	-	250 000	-	-	-	-	-	-	0.00%
Maintenance and Construction of Transport Infrastructure	4 950 000	-	4 950 000	-	-	-	-	-	-	0.00%
Regional Socio-Economic Project/Violence through urban upgrading (RSEP/PUU)	1 000 000	-	-	-	-	-	-	-	-	0.00%
Cape Winelands District Grant	500 000	3 337 700	4 337 700	-	-	-	-	-	3 337 700	0.00%
Development of Sport and Recreational Facilities	600 000	-	500 000	-	500 000	-	-	-	500 000	0.00%
<b>Grand total (Conditional Grants)</b>	<b>152 731 000</b>	<b>4 017 373</b>	<b>156 748 373</b>	<b>2 175 171</b>	<b>40 226 665</b>	<b>1 826 393</b>	<b>774 734</b>	<b>11 227 665</b>	<b>40 242 473</b>	<b>4.13%</b>



MONTHLY BUDGET STATEMENT FOR AUGUST 2021

Supporting Table SC6: Monthly Budget Statement – Transfers and grant receipts

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		178 568	169 239	169 239	3 050	68 523	61 595	6 928	11.2%	164 684
Operational Revenue:General Revenue:Equitable Share		170 632	157 136	157 136	-	65 473	61 222	4 251	6.9%	157 136
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 961	5 998	5 998	1 500	1 500	244	1 256	515.9%	5 998
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	129	1 421	1100.0%	1 550
Integrated Urban Development Grant		1 425	4 555	4 555	-	-	-	-	-	-
<b>Provincial Government:</b>		23 858	34 574	34 574	5 622	5 622	1 540	4 082	265.1%	34 574
Community Development Workers Operational Support Grant		56	38	38	-	-	-	-	-	-
Human Settlements Development Grant		10 242	17 940	17 940	-	-	1 540	(1 540)	-100.0%	34 574
Financial Management Capacity Building Grant		300	250	250	-	-	-	-	-	-
Libraries, Archives and Museums	4	13 022	11 144	11 144	5 622	5 622	-	5 622	#DIV/0!	-
Local Government Support Grant	4	-	-	-	-	-	-	-	-	-
LGSETA Bursary Fund	4	-	-	-	-	-	-	-	-	-
WC Financial Management Support Grant	4	-	-	-	-	-	-	-	-	-
LG Graduate Internship Grant	4	-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	4	-	4 950	4 950	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	4	238	252	252	-	-	-	-	-	-
<b>District Municipality:</b>		540	500	500	-	500	42	(42)	(0)	500
All Grants		440	-	-	-	-	42	(42)	-100.0%	500
Cape Winelands District Grant Long Term Financial Plan		-	500	500	-	500	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA):Opening Balance		-	-	-	-	-	-	-	-	-
Tourism		100	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		143	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		139	-	-	-	-	-	-	-	-
LG SETA Bursary Fund		4	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	203 109	204 313	204 313	8 672	74 645	63 176	10 969	17.4%	199 758
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		57 481	70 386	70 386	-	28 499	4 365	24 134	552.8%	70 386
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 000	18 000	18 000	-	8 000	-	8 000	#DIV/0!	18 000
Integrated Urban Development Grant		45 481	52 386	52 386	-	20 499	4 365	16 134	369.6%	52 386
<b>Provincial Government:</b>		19 844	35 168	35 168	2 556	2 556	-	2 556	#DIV/0!	35 168
Human Settlements Development Grant		15 189	33 468	33 468	2 556	2 556	-	2 556	#DIV/0!	-
Libraries, Archives and Museums		55	100	100	-	-	-	-	-	100
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		4 000	1 000	1 000	-	-	-	-	-	-
Integrated Transport Planning		600	600	600	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	77 325	105 554	105 554	2 556	31 055	4 365	26 689	611.4%	105 554
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	280 434	309 867	309 867	11 228	105 700	67 542	37 658	55.8%	305 312

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

Supporting Table SC7 (1) Monthly Budget Statement – transfers and grant expenditure

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		16 873	169 239	169 239	5 304	8 990	529	8 461	1601.0%	8 589
Operational Revenue:General Revenue:Equitable Share		8 948	157 136	157 136	5 316	8 936	-	8 936	#DIV/0!	1 041
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 961	5 998	5 998	(12)	0	479	(478)	-100.0%	5 998
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	53	50	3	6.3%	1 550
Integrated Urban Development Grant		1 415	4 555	4 555	-	-	-	-	-	-
Provincial Government:		21 983	34 574	34 574	485	970	230	741	322.4%	35 353
Community Development Workers Operational Support Grant		-	38	38	-	-	-	-	-	-
Human Settlements Development Grant		21 983	17 940	17 940	-	-	230	(230)	-100.0%	35 353
Financial Management Capacity Building Grant		-	250	250	-	-	-	-	-	-
Libraries, Archives and Museums		-	11 144	11 144	485	970	-	970	#DIV/0!	-
Local Government Support Grant		-	-	-	-	-	-	-	-	-
LGSETA Bursary Fund		-	-	-	-	-	-	-	-	-
WC Financial Management Support Grant		-	-	-	-	-	-	-	-	-
LG Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	4 950	4 950	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	252	252	-	1	-	1	#DIV/0!	-
District Municipality:		540	-	-	-	-	24	(24)	-100.0%	500
All Grants		540	-	-	-	-	24	(24)	-100.0%	500
Cape Winelands District Grant Long Term Financial Plan		-	500	500	-	-	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA):Opening Balance		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Other grant providers:		1 546	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		139	-	-	-	-	-	-	-	-
LG SETA Bursary Fund		1 407	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>40 942</b>	<b>203 813</b>	<b>203 813</b>	<b>5 789</b>	<b>9 960</b>	<b>782</b>	<b>9 178</b>	<b>1174.1%</b>	<b>44 443</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		40 504	70 386	70 386	301	803	5 365	(4 563)	-85.0%	70 386
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 000	18 000	18 000	301	803	1 500	(697)	-46.5%	18 000
Integrated Urban Development Grant		28 504	52 386	52 386	-	-	3 865	(3 865)	-100.0%	52 386
Provincial Government:		55	35 168	35 208	-	-	8	(8)	-100.0%	100
Human Settlements Development Grant		-	33 468	34 171	-	-	-	-	-	-
Libraries, Archives and Museums		55	100	100	-	-	8	(8)	-100.0%	100
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		-	1 000	4 338	-	-	-	-	-	-
Integrated Transport Planning		-	-	600	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	600	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		745	-	-	-	-	9 980	(9 980)	-100.0%	156 500
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		745	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	9 980	(9 980)	-100.0%	156 500
<b>Total capital expenditure of Transfers and Grants</b>		<b>41 304</b>	<b>105 554</b>	<b>109 594</b>	<b>301</b>	<b>803</b>	<b>15 354</b>	<b>(14 551)</b>	<b>-94.8%</b>	<b>226 986</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>82 246</b>	<b>309 367</b>	<b>313 407</b>	<b>6 091</b>	<b>10 763</b>	<b>16 135</b>	<b>(5 372)</b>	<b>-33.3%</b>	<b>271 428</b>

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

Supporting Table SC7 (2) Monthly Budget Statement – Expenditure against approved rollovers

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Operational Revenue:General Revenue:Equitable Share						
Operational Revenue:General Revenue:Fuel Levy						
2014 African Nations Championship Host City Operating Grant [Schedule 5B]						
Agriculture Research and Technology						
Agriculture, Conservation and Environmental						
Arts and Culture Sustainable Resource Management						
Community Library						
Department of Environmental Affairs						
Department of Tourism						
Department of Water Affairs and Sanitation Masibambane						
Emergency Medical Service						
Energy Efficiency and Demand-side [Schedule 5B]						
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]						
HIV and Aids						
Housing Accreditation						
Housing Top structure						
Infrastructure Skills Development Grant [Schedule 5B]						
Integrated City Development Grant						
Khayelitsha Urban Renewal						
Local Government Financial Management Grant [Schedule 5B]						
Mitchells Plain Urban Renewal						
Municipal Demarcation and Transition Grant [Schedule 5B]						
Municipal Disaster Grant [Schedule 5B]						
Municipal Human Settlement Capacity Grant [Schedule 5B]						
Municipal Systems Improvement Grant						
Natural Resources Management Project						
Neighbourhood Development Partnership Grant						
Operation Clean Audit						
Municipal Disaster Recovery Grant						
Public Service Improvement Facility						
Public Transport Network Operations Grant [Schedule 5B]						
Restructuring - Seed Funding						
Revenue Enhancement Grant Debtors Book						
Rural Road Asset Management Systems Grant						
Sport and Recreation						
Terrestrial Invasive Alien Plants						
Water Services Operating Subsidy Grant [Schedule 5B]						
Health Hygiene in Informal Settlements						
Integrated Urban Development Grant						
Water Services Infrastructure Grant						
Public Transport Network Grant [Schedule 5B]						
Smart Connect Grant						
Urban Settlement Development Grant						
WiFi Grant (Department of Telecommunications and Postal Services)						
Street Lighting						
Traditional Leaders - Imbizo						
Department of Water and Sanitation Smart Living Handbook						
Integrated National Electrification Programme Grant						
Municipal Restructuring Grant						
Regional Bulk Infrastructure Grant						
Municipal Emergency Housing Grant						
Metro Informal Settlements Partnership Grant						
<b>Provincial Government:</b>						
Community Development Workers Operational Support Grant						
Human Settlements Development Grant						
Financial Management Capacity Building Grant						
Libraries, Archives and Museums						
Local Government Support Grant						
LSSETA Bursary Fund						
WC Financial Management Support Grant						
LG Graduate Internship Grant						
Maintenance and Construction of Transport Infrastructure						
Municipal Accreditation and Capacity Building Grant						
Municipal Accreditation and Capacity Building Grant						
Waste Water Infrastructure - Maintenance						
Water Supply Infrastructure - Maintenance						
<b>District Municipality:</b>						
All Grants						
<b>Other grant providers:</b>						
Departmental Agencies and Accounts						
Foreign Government and International Organisations						
Households						
Non-profit institutions						
Private Enterprises						
LG SETA Bursary Fund						
Higher Educational Institutions						
Parent Municipality / Entity						
<b>Total operating expenditure of Approved Roll-overs</b>						
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]						
Integrated Urban Development Grant						
Municipal Water Infrastructure Grant [Schedule 5B]						
Neighbourhood Development Partnership Grant [Schedule 5B]						
Public Transport Infrastructure Grant [Schedule 5B]						
Rural Household Infrastructure Grant [Schedule 5B]						
Rural Road Asset Management Systems Grant [Schedule 5B]						
Urban Settlement Development Grant [Schedule 4B]						
Municipal Human Settlement						
Community Library						
Integrated City Development Grant [Schedule 4B]						
Municipal Disaster Recovery Grant [Schedule 4B]						
Energy Efficiency and Demand Side Management Grant						
Khayelitsha Urban Renewal						
Local Government Financial Management Grant [Schedule 5B]						
Municipal Systems Improvement Grant [Schedule 5B]						
Public Transport Network Grant [Schedule 5B]						
Public Transport Network Operations Grant [Schedule 5B]						
Regional Bulk Infrastructure Grant (Schedule 5B)						
Water Services Infrastructure Grant [Schedule 5B]						
WiFi Connectivity						
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]						
Aquaponic Project						
Restion Settlement						
Infrastructure Skills Development Grant [Schedule 5B]						
Restructuring Seed Funding						
Municipal Disaster Relief Grant						
Municipal Emergency Housing Grant						
Integrated Urban Development Grant						
<b>Provincial Government:</b>						
Human Settlements Development Grant		4 040			(4 040)	-100.0%
Libraries, Archives and Museums		703			(703)	-100.0%
Regional Socio-Economic Project/Violence through urban upgrading (RSEPV/PUU)		3 338			(3 338)	-100.0%
Integrated Transport Planning						
Development of Sport and Recreational Facilities						
Infrastructure						
Libraries, Archives and Museums						
Other						
Public Transport						
Road Infrastructure						
Sport and Recreation						
Waste Water Infrastructure						
Water Supply Infrastructure						
<b>District Municipality:</b>						
All Grants						
<b>Other grant providers:</b>						
Departmental Agencies and Accounts						
Foreign Government and International Organisations						
Households						
Non-Profit institutions						
Private Enterprises						
Public Corporations						
Higher Educational Institutions						
Parent Municipality / Entity						
Transfer from Operational Revenue						
<b>Total capital expenditure of Approved Roll-overs</b>		4 040			(4 040)	-100.0%
<b>TOTAL EXPENDITURE OF APPROVED ROLLOVERS</b>		4 040			(4 040)	-100.0%

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

**10 Employee related costs**

<b>Employee - Related Costs</b>	<b>Original Budget</b>	<b>Adjustments Budget</b>	<b>Year-to-date Budget</b>	<b>Year-to-date Actual</b>	<b>% Variance</b>	<b>Monthly Budget</b>	<b>Monthly Actual</b>	<b>% Variance</b>
Basic Salary and Wages	358 787 703	358 787 703	52 892 816	49 938 377	-6%	26 523 082	24 179 698	-9%
Bonus	29 798 255	29 798 255	477 970	131 270	-73%	259 923	75 342	-71%
Acting and Post Related Allowances	1 745 660	1 745 660	188 754	72 566	-62%	88 792	29 002	-67%
Non Structured	37 166 979	37 166 979	5 009 364	5 160 778	3%	2 513 420	2 604 597	4%
Standby Allowance	13 511 760	13 511 760	2 251 785	1 968 581	-13%	1 094 458	965 888	-12%
Travel or Motor Vehicle	12 471 755	12 471 755	1 305 376	1 555 820	19%	652 688	769 910	18%
Accommodation, Travel and Incidental	441 812	441 812	-	776	-100%	-	-	-100%
Bargaining Council	247 599	247 599	32 217	38 690	20%	16 788	18 845	12%
Cellular and Telephone	1 279 522	1 279 522	253 843	314 683	24%	109 891	153 948	40%
Current Service Cost	5 935 660	5 935 660	989 276	1 526 596	0%	494 638	760 995	54%
Essential User	750 919	750 919	124 811	114 721	-8%	59 030	58 738	0%
Entertainment	94 283	94 283	15 714	-	0%	7 857	-	0%
Fire Brigade	3 237 130	3 237 130	408 362	452 809	11%	204 331	226 568	11%
Group Life Insurance	4 872 537	4 872 537	515 335	752 342	46%	257 302	372 827	45%
Housing Benefits	3 594 264	3 594 264	486 695	459 377	-6%	241 986	228 110	-6%
Interest Cost	22 609 511	22 609 511	3 768 252	-	0%	1 884 126	-	0%
Leave Gratuity	-	-	-	-	0%	-	-	0%
Leave Pay	2 538 403	2 538 403	337 816	508 074	50%	163 087	250 396	54%
Long Term Service Awards	1 205 762	1 205 762	200 960	-	-100%	100 480	-	0%
Medical	31 650 226	31 650 226	3 527 165	4 239 428	20%	1 779 389	2 111 518	19%
Non-pensionable	1 032 821	1 032 821	163 766	9 920	-94%	81 883	4 900	-94%
Pension	65 237 329	65 237 329	7 052 929	8 670 444	23%	3 543 116	4 323 406	22%
Scarcity Allowance	1 857 480	1 857 480	321 105	114 722	-64%	160 610	57 361	-64%
Shift Additional Remuneration	2 289 690	2 289 690	381 959	740 596	94%	191 058	368 575	93%
Structured	1 785 922	1 785 922	263 315	297 364	13%	105 999	114 425	8%
Unemployment Insurance	3 315 315	3 315 315	354 587	391 238	10%	178 909	189 260	6%
<b>Totals</b>	<b>607 458 297</b>	<b>607 458 297</b>	<b>81 324 172</b>	<b>77 459 173</b>	<b>-5%</b>	<b>40 712 843</b>	<b>37 864 309</b>	<b>-7%</b>

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

# 11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		12 149	14 258	14 258	1 017	2 035	2 054	(19)	-1%	14 258
Pension and UIF Contributions		-	882	882	-	-	147	(147)	-100%	882
Medical Aid Contributions		-	96	96	-	-	16	(16)	-100%	96
Motor Vehicle Allowance		4 356	5 145	5 145	364	729	1 102	(373)	-34%	5 145
Cellphone Allowance		1 751	1 392	1 392	146	292	351	(59)	-17%	1 392
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		155	205	205	13	26	34	(8)	-24%	205
<b>Sub Total - Councillors</b>		<b>18 411</b>	<b>21 978</b>	<b>21 978</b>	<b>1 541</b>	<b>3 082</b>	<b>3 704</b>	<b>(622)</b>	<b>-17%</b>	<b>21 978</b>
<b>% increase</b>	4		<b>19.4%</b>	<b>19.4%</b>						<b>19.4%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 991	7 281	7 281	374	746	1 214	(468)	-39%	7 281
Pension and UIF Contributions		-	881	881	-	-	147	(147)	-100%	881
Medical Aid Contributions		-	319	319	-	-	53	(53)	-100%	319
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 190	627	627	-	-	-	-	-	627
Motor Vehicle Allowance		-	679	679	-	-	113	(113)	-100%	679
Cellphone Allowance		-	137	137	-	-	23	(23)	-100%	137
Housing Allowances		-	18	18	-	-	3	(3)	-100%	18
Other benefits and allowances		0	87	87	-	-	11	(11)	-100%	87
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	3 957	-	-	761	1 527	-	1 527	#DIV/0!	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>10 137</b>	<b>10 029</b>	<b>10 029</b>	<b>1 135</b>	<b>2 272</b>	<b>1 564</b>	<b>708</b>	<b>45%</b>	<b>10 029</b>
<b>% increase</b>	4		<b>-1.1%</b>	<b>-1.1%</b>						<b>-1.1%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		333 582	351 506	351 506	23 806	49 193	51 679	(2 487)	-5%	351 506
Pension and UIF Contributions		56 980	67 671	67 671	4 513	9 062	7 261	1 801	25%	67 671
Medical Aid Contributions		25 304	31 331	31 331	2 112	4 239	3 474	765	22%	31 331
Overtime		55 274	54 754	54 754	4 053	8 167	7 906	261	3%	54 754
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 266	11 793	11 793	770	1 556	1 192	364	31%	11 793
Cellphone Allowance		1 883	1 143	1 143	154	315	231	84	36%	1 143
Housing Allowances		2 773	3 576	3 576	228	459	484	(24)	-5%	3 576
Other benefits and allowances		35 056	43 365	43 365	844	1 688	2 237	(549)	-25%	43 365
Payments in lieu of leave		(3)	2 538	2 538	250	508	338	170	50%	2 538
Long service awards		53	82	82	-	-	14	(14)	-100%	82
Post-retirement benefit obligations	2	28 414	29 669	29 669	-	-	4 945	(4 945)	-100%	29 669
<b>Sub Total - Other Municipal Staff</b>		<b>548 581</b>	<b>597 429</b>	<b>597 429</b>	<b>36 730</b>	<b>75 187</b>	<b>79 760</b>	<b>(4 573)</b>	<b>-6%</b>	<b>597 429</b>
<b>% increase</b>	4		<b>8.9%</b>	<b>8.9%</b>						<b>8.9%</b>
<b>Total Parent Municipality</b>		<b>577 129</b>	<b>629 436</b>	<b>629 436</b>	<b>39 405</b>	<b>80 541</b>	<b>85 028</b>	<b>(4 487)</b>	<b>-5%</b>	<b>629 436</b>

MONTHLY BUDGET STATEMENT FOR AUGUST 2021

12 Projections for the rest of the Financial Year

Directorates	September	October	November	December	January	February	March	April	May	June	Totals
Municipal Manager	2 445 095	1 766 354	2 785 571	3 019 317	3 092 332	3 084 936	3 242 803	5 366 320	5 325 201	6 326 379	39 988 671
Planning and Development	5 749 469	6 695 467	6 082 474	7 935 887	5 587 607	6 446 632	10 000 756	9 625 213	9 231 155	19 017 556	100 874 841
Infrastructure Services	75 576 459	84 647 724	83 956 387	153 540 648	86 131 652	80 756 759	149 000 782	96 453 982	97 219 013	201 427 750	1 188 821 416
Community and Protection Services	17 805 245	57 759 191	22 060 284	26 889 417	17 595 275	20 547 441	30 465 242	28 148 843	27 588 445	96 578 588	374 481 006
Corporate Services	11 469 831	15 144 662	14 166 092	16 545 964	11 061 294	13 321 243	16 280 857	24 959 976	26 404 423	18 947 110	198 282 948
Financial Services	8 172 498	8 410 130	10 244 996	9 120 422	7 504 612	8 822 015	7 666 500	14 247 535	13 792 721	9 407 671	115 041 542
<b>Grand Total</b>	<b>121 218 597</b>	<b>174 423 528</b>	<b>139 295 804</b>	<b>217 051 655</b>	<b>130 972 772</b>	<b>132 979 026</b>	<b>216 656 940</b>	<b>178 801 869</b>	<b>179 560 958</b>	<b>351 705 055</b>	<b>2 017 490 424</b>

Operational Revenue	September	October	November	December	January	February	March	April	May	June	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 636 153	4 162 164	6 460 653	1 662 904	1 487 548	1 831 506	3 313 745	3 673 839	3 313 745	3 149 476	34 494 264
Infrastructure Services	92 519 047	82 020 615	86 726 015	124 397 107	85 409 609	89 346 013	149 767 096	149 767 096	149 767 096	145 160 415	1 394 599 412
Community and Protection Services	14 763 439	16 278 939	17 173 744	14 672 276	14 808 160	15 374 386	17 041 114	17 041 114	17 041 114	29 115 593	190 526 246
Corporate Services	532 234	533 782	490 875	508 689	438 639	445 226	613 825	613 825	613 825	866 563	6 339 254
Financial Services	36 429 649	36 496 239	34 684 553	58 188 248	37 037 825	35 022 478	40 517 751	40 517 751	40 517 751	23 015 736	503 685 785
<b>Grand Total</b>	<b>145 880 522</b>	<b>139 491 739</b>	<b>145 535 840</b>	<b>199 429 224</b>	<b>139 181 781</b>	<b>142 019 609</b>	<b>211 253 531</b>	<b>211 613 625</b>	<b>211 253 531</b>	<b>155 276 311</b>	<b>2 129 644 961</b>

Capital Expenditure	September	October	November	December	January	February	March	April	May	June	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	754 418	737 418	747 418	1 026 370	697 418	1 233 418	947 418	1 102 418	847 418	1 738 123	10 531 325
Infrastructure Services	12 588 758	15 454 162	11 053 671	12 254 388	12 352 535	15 154 733	16 127 700	14 303 456	14 057 970	22 121 882	158 731 831
Community and Protection Services	21 662 471	25 522 847	19 994 477	15 635 531	19 914 992	17 551 822	22 682 226	21 583 589	30 061 545	35 173 887	252 627 527
Corporate Services	2 168 024	2 578 588	1 881 675	3 175 886	1 497 250	3 162 250	3 032 250	2 417 250	2 775 748	4 158 360	28 006 997
Financial Services	2 136 028	567 333	3 076 296	673 333	3 083 333	873 333	3 181 651	873 333	3 083 333	3 689 078	21 782 484
<b>Grand Total</b>	<b>39 309 699</b>	<b>44 860 348</b>	<b>36 753 537</b>	<b>32 765 508</b>	<b>37 545 528</b>	<b>37 975 556</b>	<b>45 971 245</b>	<b>40 280 046</b>	<b>50 826 014</b>	<b>66 881 330</b>	<b>471 680 164</b>